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10/550273

September 23, 2005

MAIL STOP PCT Commissioner for Patents P.O. BOX 1450 Alexandria, VA 22313-1450

PCT/JP2004/004959 -filed April 6, 2004

Re:

Application of Hiroshi OSAWA

MAGNETIC RECORDING MEDIUM, PRODUCTION PROCESS THEREFOR,

AND MAGNETIC RECORDING AND REPRODUCING APPARATUS

Assignee: SHOWA DENKO K.K.

Our Ref: 'Q75080

Dear Sir:

The following documents and fees are submitted herewith in connection with the above application for the purpose of entering the National stage under 35 U.S.C. §371 and in accordance with the Patent Cooperation Treaty:

- ☑ a copy of the executed Declaration and Power of Attorney.
- ☑ a copy of the International Application.
- ☑ four (4) sheets of drawings (Figs. 1-7).
- ☑ a copy of the executed Assignment and PTO 1595 form.
- ☑ an Information Disclosure Statement and a copy of the ISR with Written Opinion.
- ☑ Notification Concerning Submission or Transmittal of Priority Document.
- ☑ a PTO/SB/08 A & B (modified) listing the ISR references and copy of each references cited in the ISR.
- ☑ a Preliminary Amendment.
- ☑ it is expressly requested that the national stage of processing-be commenced immediately in accordance with 35 U.S.C. § 371(f).

In addition to the documents submitted herewith, it is assumed that copies of the International Application, the International Search Report and cited references, the International Preliminary Examination Report, and any Articles 19 and 34 amendments as required by §371(c) will be supplied directly by the International Bureau, but if further copies are needed, the undersigned will undertake to provide them upon request.



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The Government filing fee, after entry of Preliminary Amendment, is calculated as follows:

Total claims	14	-	20	=		x	\$50.00	=	\$.00
Independent claims	4	_	3	=	1	X	\$200.00	=	\$200.00
Base Fee	`								\$300.00
Search Fee*									\$400.00
Examination Fee*									\$200.00
D/ammadon 1 00									
TOTAL FILING FEE						\$1100.00			
						\$ 40.00			

 TOTAL FILING FEE
 \$1100.00

 Recordation of Assignment
 \$40.00

 TOTAL FEE
 \$1140.00

Checks for the statutory filing fee of \$1100.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

Country	Application No	Filing Date			
Japan	2003-103367	April 7, 2003			
U.S. Provisional	60/461,802	April 11, 2003			

Respectfully submitted,

SUGHRUE MION, PLLC

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washington office 23373

CUSTOMER NUMBER

Date: September 23, 2005

Sheldon I. Landsman

Registration No. 25,430

^{*} The international search fee for all claims was not paid to the USPTO, as the ISA, but the ISR is being submitted herewith.